

by bona fide organized volunteer and public fire departments

R.S. 47:301(10)(o) provides that “For the purposes of sales and use taxes imposed by the state or any local governmental subdivision or school board, the term “sale at retail” shall not include the sale or purchase of equipment used in fire fighting by bona fide volunteer and public fire departments.” The Department of Revenue has interpreted this exclusion to apply not only to the implements actually used in fire fighting, but also to all necessary firehouse equipment and special apparel used in fighting fires. These include, but are not limited to, communication equipment, rubber suits, boots and helmets worn by firemen, axes, ladders, buckets, and the furnishings of a firehouse necessary for its operation, including bedding and cooking facilities. The exclusion does not apply to property intended solely for the entertainment or recreation of the firemen, to any taxable services furnished to the volunteer or public fire department, or to purchases of property or services by a private (industrial) fire department.

This certifies that _____ is a bona fide organized
Volunteer or public fire department
 volunteer or public fire department, and that the purchases made this _____ day of _____,
 _____, from _____, whose
year
 address is _____,
 will be used in fire fighting and are excluded from all Louisiana state and local sales taxes in accord with
 the above statute and regulations.

Address

Any purchaser and/or agent who fraudulently signs this certificate without intent to use the property purchased as above-stated is subject to all the penalties provided for by Title 47 of the Louisiana Revised Statutes of 1950.